

By Senator Brodeur

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1 A bill to be entitled
2 An act relating to tourist development tax; amending
3 s. 125.0104, F.S.; prohibiting a plan for tourist
4 development from allocating more than a certain
5 percentage of the tax revenue to an individual project
6 unless the governing board of the county approves such
7 use by supermajority vote; providing an effective
8 date.

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10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Paragraph (c) of subsection (4) of section
13 125.0104, Florida Statutes, is amended to read:

14 125.0104 Tourist development tax; procedure for levying;
15 authorized uses; referendum; enforcement.—

16 (4) ORDINANCE LEVY TAX; PROCEDURE.—

17 (c) Before a referendum to enact or renew the ordinance
18 levying and imposing the tax, the county tourist development
19 council shall prepare and submit to the governing board of the
20 county for its approval a plan for tourist development. The plan
21 shall set forth the anticipated net tourist development tax
22 revenue to be derived by the county for the 24 months following
23 the levy of the tax; the tax district in which the enactment or
24 renewal of the ordinance levying and imposing the tourist
25 development tax is proposed; and a list, in the order of
26 priority, of the proposed uses of the tax revenue by specific
27 project or special use as the same are authorized under
28 subsection (5). The plan shall include the approximate cost or
29 expense allocation for each specific project or special use. The

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30 plan may not allocate more than 25 percent of the tax revenue
31 received for a fiscal year to fund an individual project unless
32 the governing board of the county approves such use by
33 supermajority vote.

34 Section 2. This act shall take effect July 1, 2024.